

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 09<sup>th</sup> December, 2017**

**No. 601**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 23/2017-State Tax (Rate)**

**Date: 22<sup>nd</sup> August, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (5) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.17/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 296 dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

"(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Sikkim Goods and Services Tax Act."

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**